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OF COUNSEL  
URBAN A. LESTER

RECORDATION NO. **19370-B** FILED 1995

OCT 30 1995 1:12 PM

INTERSTATE COMMERCE COMMISSION

*Q.L.*  
October 30, 1995

*Comptroller -*  
Mr. Vernon A. Williams  
Secretary  
Interstate Commerce Commission  
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11303(a) are two (2) copies of a Memorandum of Master Equipment Lease Agreement, with Schedule 803 attached, dated as of October 23, 1995, a secondary document as defined in the Commission's Rules for the Recordation of Documents under 49 C.F.R. Section 1177.

The enclosed document relates to the Memorandum of Master Equipment Lease Agreement duly filed with the Commission under Recordation Number 19370.

The names and addresses of the parties to the enclosed document are:

Lessor: Pitney Bowes Credit Corporation  
201 Merritt Seven  
Norwalk, Connecticut 06856-5151

Lessee: Crystal Car Line, Inc.  
6500 Archer Road  
Argo-Summit, Illinois 60501

A description of the railroad equipment covered by the enclosed document is: 55 railcars bearing CCLX reporting marks and road numbers set forth on Exhibit A attached thereto.

Mr. Vernon A. Williams  
October 30, 1995  
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Also enclosed is a check in the amount of \$21.00 payable to the order of the Interstate Commerce Commission covering the required recordation fee.

Kindly return one stamped copy of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/bg  
Enclosures

RECORDATION NO. 19370-B FILED 1425

OCT 30 1995 - 1 22 PM

MAINE ICE COMMISSION

**MEMORANDUM  
OF MASTER EQUIPMENT LEASE AGREEMENT**

On the date hereof, the parties hereto entered into that certain Master Equipment Lease Agreement No. 7742695 (the "Lease Agreement") dated as of April 4, 1995, and that certain Lease Schedule No. 803 attached and incorporated by reference thereto, by and between Pitney Bowes Credit Corporation ("Lessor"), having a place of business located at 201 Merritt Seven, Norwalk, Connecticut 06856-5151, and Crystal Car Line, Inc. ("Lessee"), having its principal place of business located at 6500 Archer Road, Argo-Summit, IL 60501, pursuant to which Lessor has leased to Lessee the Equipment described on Exhibit A hereto, subject to the terms and conditions of said Lease Agreement.

IN WITNESS WHEREOF, each of the undersigned pursuant to due corporate authority has caused this Memorandum to be duly executed in its respective corporate name by an officer duly authorized and hereby declares pursuant to 28 U.S.C. 1746 under penalty of perjury that this Memorandum is a true and correct document and was executed as of this 23rd day of October, 1995.

**PITNEY BOWES CREDIT CORPORATION**

BY: Michael J. Leyh

ITS: MICHAEL J. LEYH  
Vice President  
Credit/Operations

**CRYSTAL CAR LINE, INC.**

BY: Edward J. White

ITS: President

EXHIBIT A

FIFTY FIVE (55) NEW TRINITY 17,574 GALLON COILED AND INSULATED  
RAILROAD TANK CARS MODEL # 36-176-6, DOT 111A100W3 WITH CARBOLINE  
891 LINING BEARING THE FOLLOWING REGISTRATION NUMBERS:

REPORTING MARKS:		CCLX		
899	915	935	958	979
900	917	937	962	980
901	919	938	963	983
902	922	943	965	987
903	923	945	966	988
905	924	947	967	989
908	925	948	972	993
909	927	949	975	995
910	929	953	976	996
911	931	956	977	997
912	934	957	978	999

CORPORATE FORM OF ACKNOWLEDGEMENT

State of Illinois       )  
                              )  
County of Will        )    SS:

On this 23 day of October, 1995, before me personally appeared Edward A. Kuske, to me personally known, who being by me duly sworn, says that he is the President of Crystal Car Line, Inc., that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.



Diane Atsales  
Signature of Notary Public

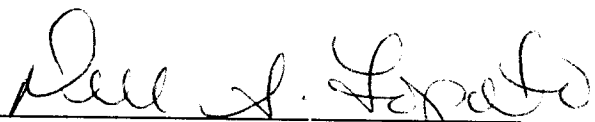
My commission expires July 22, 1997

Seal

CORPORATE FORM OF ACKNOWLEDGEMENT

State of Connecticut )  
County of Fairfield ) SS:

On this 23rd day of October, 1995, before me personally appeared Michael J. Leyh to me personally known, who being by me duly sworn, says that he is the Vice President Credit/Operations of Pitney Bowes Credit Corporation, that the seal affixed to the foregoing instrument is the corporate seal of said corporation, that said instrument was signed and sealed on behalf of said corporation, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

  
\_\_\_\_\_  
Signature of Notary Public

**DELL S. LOPATO**  
**NOTARY PUBLIC**  
My Commission Expires March 31, 1998.

My commission expires \_\_\_\_\_

Seal